



**Commonwealth of Massachusetts**

**Department of Revenue**

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**Filing  
Instructions  
Liquor Wholesalers  
And  
Distributors  
Non Bulk Filers**

**February 2014**

Version 4.0

## General Information

This user's guide is designed to provide submitters including Business Taxpayers, Professional Tax Preparers, and third party Reporting Agents with specifications for filing the annual information return required to be filed by liquor wholesalers of alcoholic beverages

Pursuant to G.L. C. 62C, § 16 (k), as amended by St. 2013, C.38, §55, liquor wholesalers are required to file an annual information return with the Commissioner on or before March 20th of the following year. The return will require information including, but not limited to, total sales to purchasers (both on and off premise sales) and identifying information for such purchasers.

## How Should I file my Return?

**For wholesalers with over \$2,500,000 in annual sales:** For large wholesalers, the sales files must be transferred via a bulk upload filing method which is essentially a machine-to-machine return. This method is also **available to wholesalers at any level of sales** who would like to utilize this option. If you are utilizing the bulk-upload method see the instruction guide titled "Electronic Filing Instructions for Liquor Wholesalers and Distributors".

**For wholesalers with under \$2,500,000 in annual sales:** Although the required data is the same for mid-size and smaller wholesalers there is an alternative method for transmitting the data. The information required is located on page 3 of this guide: **Record Layout for Non-Bulk Filers**

**Special information for Year 1 of the return:** The field RTLR\_EIN will not be mandatory for the initial filing due March 20, 2014, and if you have no information to report in the specific field, you should leave it blank. **Do not enter** any numbers or special characters or phrases such as "requested from customer". **The EIN number will be mandatory for all subsequent filings.**

**Subsequent annual filing requirements:** The federal taxpayer ID number (to be entered into the field RTLR\_EIN) will be a required field and the return will be considered incomplete if this field is missing

## Transmitting Files

- The file may be sent in one of two ways:
  - **Email file to:** [auditsupport@dor.state.ma.us](mailto:auditsupport@dor.state.ma.us)
  - **Mail disc to:** Department of Revenue  
Audit Support- Liquor Wholesaler Return  
200 Arlington St. Room 4300  
Chelsea, MA 02150

**Record Layout for non-bulk filers. (Fields should appear horizontally on the spreadsheet.)**

Field name	Description	Format	Example	Mandatory?
YEAR_OF_SALE	Year	YYYY	2013	yes
SELLER_EIN	Wholesaler FID#	999999999	041234567	yes
SELLER_NAME	Wholesaler Name	Left Justify	Boston Booze Co	yes
RTL_R_EIN	Retailer FID#	999999999	041234564	Yes, beginning 2014 return
RTL_R_ABCC_LIC_TYPE	ABCC Letter	AA or WM etc.	AA	no
RTL_R_ABCC_LIC_NUM	ABCC #	999999999	1234BV1324	no
RTL_R_ACCT_NUM	Customer Account #	Left Justify	85623	no
RTL_R_NAME	Legal Name	Left Justify	XYZ Corp	yes
RTL_R_DBA_NAME	Location Name	Left Justify	Joe's Bar & Grill	no
ADDRESS_LINE_1	Location Street A	Left Justify	1 Main Street	yes
ADDRESS_LINE_2	Location Street B	Left Justify	Suite 12	no
CITY	City/Town	Left Justify	Boston	yes
STATE	MA	Left Justify	MA	yes
ZIP_CODE	5 or 9 digit Zip	999999999	02144	yes
PREMISE	On/off	"on" or "off"	On	yes
INVOICE_DT	Invoice Date	YYYYMMDD	20130315	yes
INVOICE_NUM	Invoice Number	Left Justify	D72364	yes
PRODUCT_DES	Description of Product	Left Justify	Whirling Whiskey 750 ML	yes
UNITS_OF_MEASURE	BBL, ML, OZ, etc.	Left Justify	Ltr	no
PRODUCT_CATEGORY	Beer, Wine, Liquor etc.	Left Justify	Liquor	no
UNITS_PER_CASE	# of units per case	999999999	6	no
PRICE_PER_CASE	Sales Price	DDDDDD.CC	18.00	no
CASES_PURCHASED	# of Items	999999999	10	no
EXTENDED_PRICE	Extended Price	DDDDDD.CC	180.00	yes

## Appendix – Error Codes

### **Tax Year 2013 Data Field exceptions**

Retailer EIN (optional for TY2013 reporting only)

Retailer ABCC License Type, All Alcohol or Wine/Malt

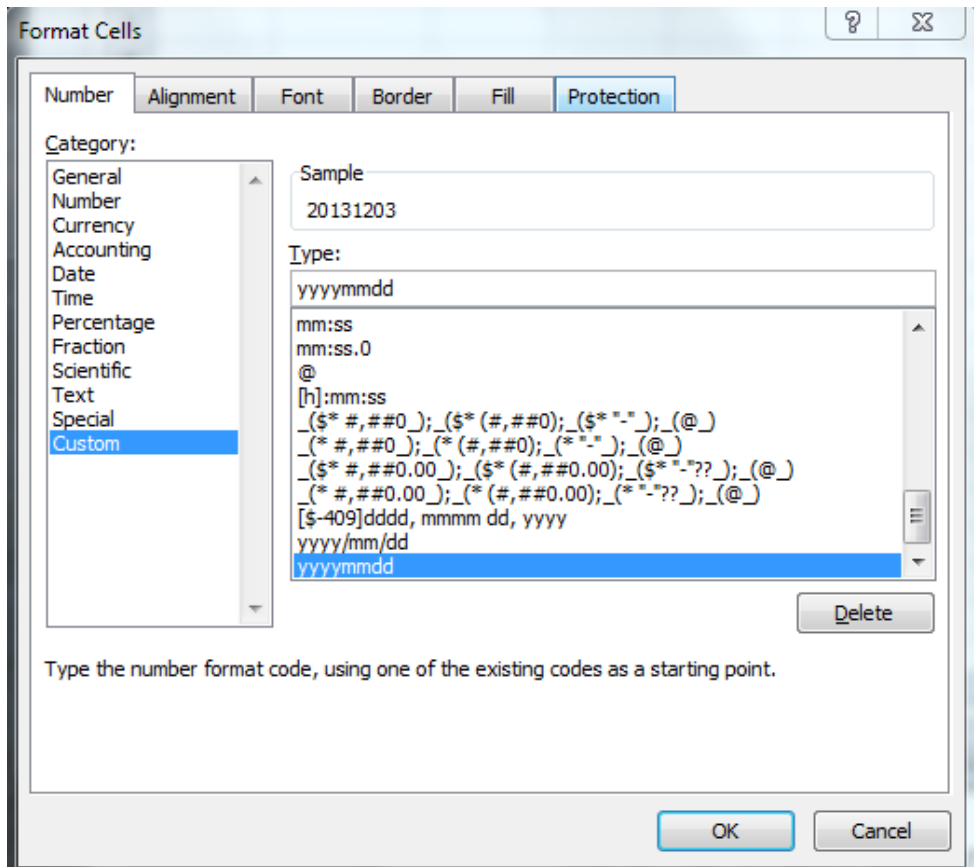
Retailer ABCC Liquor License Number

Retailer Location Street B

- **FAQ's :**

- Is the Federal Identification Number mandatory for the returned filed in 2014?
  - The field for the Federal Identification number (RTL\_R\_EIN) is not a mandatory field for the return filed in 2014 with 2013 sales data. If you do not have the data, the field should be left blank. However, the field will be mandatory for all subsequent years.
- Are there any other fields that are not mandatory?
  - See the chart below.
- We do not make on-premise sales. Are we obligated to file the information return?
  - Yes, the information return is a reporting of all sales both on and off premise.
- Should the price per case include the deposit?
  - No, the deposit should not be included.
- Should nonalcoholic sales be reported?
  - Yes, please report nonalcoholic sales in addition to alcoholic sales.
- Must I include all the fields in the file layout even though there will be no data in those columns?
  - Yes, please mirror the exact layout. It is understood that not all fields are captured by each system.

- The invoice date field on my spreadsheet is not in the requested format. How do I convert it?
  - Click FORMAT > CELLS > Custom. In the text box in the middle of the dialog box type yyyymmdd then click OK.



### Who should I contact if I have a question?

For questions please email [auditsupport@dor.state.ma.us](mailto:auditsupport@dor.state.ma.us) with the subject “Liquor Wholesaler Filing”.